

Child and Dependent Care Expenses

OMB No. 1545-0068

2003

Attachment
Sequence No. **21**

▶ Attach to Form 1040.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

• **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses** • **Earned Income**

Part I **Persons or Organizations Who Provided the Care—You must complete this part.**
 (If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive
dependent care benefits?

No —————> Complete only Part II below.

Yes —————> Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 59.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2003 for the person listed in column (a)
First	Last		

3	Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26																																																														
4	Enter your earned income																																																														
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4																																																														
6	Enter the smallest of line 3, 4, or 5																																																														
7	Enter the amount from Form 1040, line 35	7																																																													
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7																																																														
	<table border="0"> <tr> <td colspan="3">If line 7 is:</td><td colspan="3">If line 7 is:</td></tr> <tr> <td>Over</td><td>But not over</td><td>Decimal amount is</td><td>Over</td><td>But not over</td><td>Decimal amount is</td></tr> <tr> <td>\$0—15,000</td><td></td><td>.35</td><td>\$29,000—31,000</td><td></td><td>.27</td></tr> <tr> <td>15,000—17,000</td><td></td><td>.34</td><td>31,000—33,000</td><td></td><td>.26</td></tr> <tr> <td>17,000—19,000</td><td></td><td>.33</td><td>33,000—35,000</td><td></td><td>.25</td></tr> <tr> <td>19,000—21,000</td><td></td><td>.32</td><td>35,000—37,000</td><td></td><td>.24</td></tr> <tr> <td>21,000—23,000</td><td></td><td>.31</td><td>37,000—39,000</td><td></td><td>.23</td></tr> <tr> <td>23,000—25,000</td><td></td><td>.30</td><td>39,000—41,000</td><td></td><td>.22</td></tr> <tr> <td>25,000—27,000</td><td></td><td>.29</td><td>41,000—43,000</td><td></td><td>.21</td></tr> <tr> <td>27,000—29,000</td><td></td><td>.28</td><td>43,000—No limit</td><td></td><td>.20</td></tr> </table>	If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—15,000		.35	\$29,000—31,000		.27	15,000—17,000		.34	31,000—33,000		.26	17,000—19,000		.33	33,000—35,000		.25	19,000—21,000		.32	35,000—37,000		.24	21,000—23,000		.31	37,000—39,000		.23	23,000—25,000		.30	39,000—41,000		.22	25,000—27,000		.29	41,000—43,000		.21	27,000—29,000		.28	43,000—No limit		.20		
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9	Multiply line 6 by the decimal amount on line 8. If you paid 2002 expenses in 2003, see the instructions																																																														
10	Enter the amount from Form 1040, line 43, minus any amount on Form 1040, line 44 . .																																																														
11	Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 45																																																														

Part III Dependent Care Benefits

12 Enter the total amount of **dependent care benefits** you received for 2003. This amount should be shown in box 10 of your W-2 form(s). **Do not** include amounts that were reported to you as wages in box 1 of Form(s) W-2

12

13 Enter the amount forfeited, if any (see the instructions)

13

14 Subtract line 13 from line 12

14

15 Enter the total amount of **qualified expenses** incurred in 2003 for the care of the **qualifying person(s)**

15

16 Enter the **smaller** of line 14 or 15

16

17 Enter your **earned income**

17

18 Enter the amount shown below that applies to you.

- If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).
- If married filing separately, see the instructions for the amount to enter.
- All others, enter the amount from line 17.

18

19 Enter the **smallest** of line 16, 17, or 18

19

20 Excluded benefits. Enter here the **smaller** of the following:

- The amount from line 19 or
- \$5,000 (\$2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 18).

20

21 Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB"

21

To claim the child and dependent care credit, complete lines 22–26 below.

22 Enter \$3,000 (\$6,000 if two or more qualifying persons)

22

23 Enter the amount from line 20

23

24 Subtract line 23 from line 22. If zero or less, **stop**. You cannot take the credit. **Exception.** If you paid 2002 expenses in 2003, see the instructions for line 9

24

25 Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here

25

26 Enter the **smaller** of line 24 or 25. Also, enter this amount on line 3 on the front of this form and complete lines 4–11

26